U.S.A.

120 PARK AVENUE, NEW YORK, N.Y. 10017-5592 TELEPHONE (212) 890-5000

February 6, 1996

Mr. Andy Burke ROD MILLER MOTORSPORT 7575 Reynolds Circle Huntington Beach, CA 92647

Dear Mr. Burke:

Thank you for your recent sponsorship proposal regarding Philip Morris involvement with the North American Touring Car Championship Series which you presented for our consideration.

As you might expect, we have a very active promotional program that fits precise criteria developed to achieve our marketing goals. We have reviewed your proposal carefully and have determined that it does not fit into our promotional plans for our company at this time.

In addition, as a cigarette manufacturer, Philip Morris does not utilize television exposure as a marketing vehicle.

Thank you for your interest in Philip Morris and we wish you every success with the North American Touring Car Championship Series.

Regards,

Steve Sampson Group Manager, Event Marketing